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URBAN A. LESTER

April 29, 1999

RECORDATION NO. **22137, A, B** FILED

APR 29 '99

2-45 PM

Qub.
Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are three (3) copies of a Full Service Lease Agreement, dated June 19, 1995, a primary document as defined in the Board's Rules for the Recordation of Documents and three (3) copies of the following secondary documents related thereto: Memorandum of Lease Assignment, Management and Escrow Agreement, dated March 24, 1999 and Memorandum of Lease Assignment and Assumption Agreement, dated as of March 31, 1999.

The names and addresses of the parties to the enclosed documents are:

Full Service Lease Agreement

Lessor: The Andersons
480 West Dussel Drive
Maumee, Ohio 43537

Lessee: Cargill, Inc.
15615 McGinty Road West
Wayzata, Minnesota 55391

Vernon A. Williams
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Memorandum of Lease Assignment, Management
and Escrow Agreement

Assignee: The Vaughn Group, Ltd.
8240 Beckett Park Drive, Suite D
Hamilton, Ohio 45001

Assignor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Illinois 43537

Memorandum of Lease Assignment
and Assumption Agreement

Assignee: Firststar Bank, National Association
425 Walnut Street
Cincinnati, Ohio 45202

Assignor: The Vaughn Group, Ltd.
8240 Beckett Park Drive, Suite D
Hamilton, Ohio 45001

A description of the railroad equipment covered by the enclosed documents is set forth on Exhibit A attached hereto.

Also enclosed is a check in the amount of \$78.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed documents to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bg
Enclosures

APR 29 '99

2-45PM

**MEMORANDUM OF LEASE ASSIGNMENT, MANAGEMENT
AND ESCROW AGREEMENT**

Memorandum of Lease Assignment, Management and Escrow Agreement ("Lease Assignment"), made and entered into on March 24, 1999, by and between The Vaughn Group, Inc. ("Assignee"), and The Andersons, Inc. ("Assignor").

WITNESSETH:

The undersigned have entered into that certain Lease Assignment, Management and Escrow Agreement dated March 24, 1999, whereby the Assignor has agreed to assign all of Assignor's rights, title and interest in, to and under the Lease Agreement No. 199503-CAR dated June 19, 1995 and Rider No. 199503-CARR5, between Assignor, as Lessor, and Cargill, Inc., as Lessee, and Assignee desires to assume all of Assignor's rights, title and interest in certain railroad equipment bearing reporting marks and road numbers as listed on Exhibit A attached hereto, subject to the terms defined in said Lease Assignment.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed as of the date and year first above written.

THE VAUGHN GROUP, INC.

By: 

Name: **John V. Handelsman**
President and CEO

Title: _____

THE ANDERSONS, INC.

By: 

Name: **GARY SMITH**

Title: **V. P. Fin. & Trans.**

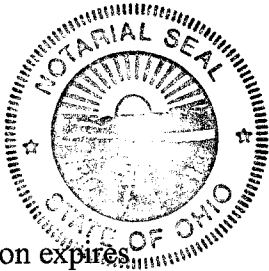
Exhibit A

60', 100 ton C Box Cars

	TAI Car Number	Prior Car Number	Vintage/ Age	Car Type
1	BAEX 99	LN 114071	1965	Plate C
2	BAEX 100	LN 114072	1965	Plate C
3	BAEX 101	LN 114075	1965	Plate C
4	BAEX 102	LN 114078	1965	Plate C
5	BAEX 103	LN 114080	1965	Plate C
6	BAEX 104	LN 114303	1965	Plate C
7	BAEX 164	CSXT 165215	1966	Plate C
8	BAEX 165	SBD 165247	1965	Plate C
9	BAEX 166	SBD 165250	1965	Plate C
10	BAEX 167	SBD 165256	1965	Plate C
11	BAEX 168	CSXT 165486	1963	Plate C
12	BAEX 169	CSXT 165881	1967	Plate E
13	BAEX 170	CSXT 165932	1968	Plate E
14	BAEX 178	HLMX 160539	1968	Plate C
15	BAEX 185	CSXT 160667	1968	Plate C
16	BAEX 195	CSXT 160784	1969	Plate C
17	BAEX 206	HLMX 160534	1968	Plate C
18	BAEX 209	SBD 160544	1968	Plate C
19	BAEX 211	HLMX 160549	1967	Plate C
20	BAEX 212	HLMX 160554	1968	Plate C
21	BAEX 213	HLMX 160559	1968	Plate C
22	BAEX 215	HLMX 160579	1968	Plate C
23	BAEX 219	HLMX 160593	1968	Plate C
24	BAEX 222	HLMX 160607	1968	Plate C
25	BAEX 224	HLMX 160616	1968	Plate C
26	BAEX 225	HLMX 160617	1968	Plate C
27	BAEX 228	HLMX 160625	1968	Plate C
28	BAEX 232	HLMX 95001	1968	Plate C
29	BAEX 233	HLMX 95002	1973	Plate C
30	BAEX 236	HLMX 95018	1967	Plate C
31	BAEX 241	HLMX 95051	1967	Plate C
32	BAEX 242	HLMX 95062	1968	Plate C
33	BAEX 244	HLMX 95069	1968	Plate C
34	BAEX 246	HLMX 95088	1967	Plate C
35	BAEX 247	HLMX 95089	1967	Plate C
36	BAEX 248	HLMX 95090	1967	Plate C
37	BAEX 249	HLMX 95091	1967	Plate C
38	BAEX 296	HMLX 495530	1966	Plate E
39	BAEX 297	HMLX 495555	1966	Plate E
40	BAEX 298	HMLX 495564	1968	Plate E
41	BAEX 305	HMLX 495625	1970	Plate E
42	BAEX 306	HMLX 495639	1968	Plate E
43	BAEX 307	HMLX 165484	1968	Plate E

STATE OF Ohio)
COUNTY OF Butler) SS

On this 29th day of March, 1999 before me personally appeared John V. Handelsman, to me personally known, who being duly sworn, says that he is the President and CEO of The Vaughn Group, Inc., that said instrument was signed on behalf of said company by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



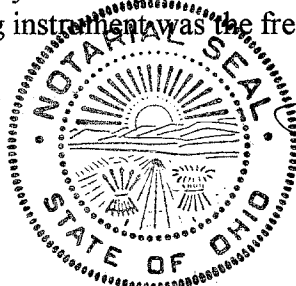
Kathy J. Voegelé
Notary Public

KATHY J. VOEGELE
Notary Public, State of Ohio
My Commission Expires Aug. 16, 2000

My commission expires

STATE OF OHIO)
COUNTY OF LUCAS) SS

On this 26th day of March, 1999 before me personally appeared Gary Smith, to me personally known, who being duly sworn, says that he/she is the V.P., Finance & Treas of The Andersons, Inc., that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Julie Ann Dibble
Notary Public

JULIE ANN DIBBLE
Notary Public, State of Ohio
My Commission Expires 8-20-2000

My commission expires: